Docket No.:   **35053.008**
Date: **May 4, 2006**

In re application of   **Mark E. Phillips et al.**
Application No.:   **09/975,736**
Filed: **October 10, 2001**
For: **SYSTEM AND METHOD FOR MAPPING INTERFACE FUNCTIONALITY TO CODEC FUNCTIONALITY IN A PORTABLE AUDIO DEVICE**

MAIL STOP PETITIONS
COMMISSIONER FOR PATENTS
P.O. BOX 1450
ALEXANDRIA, VA 22313-1450

Sir:

Transmitted herewith is **an amendment** in the above-identified application.
[ ]   A Petition for an Extension of Time for one month is enclosed.
[**X**] No additional claim fee is required.
[**X**] The fee has been calculated as shown.

	(Col. 1)		(Col. 2)	(Col. 3)	SMALL ENTITY			OTHER THAN A SMALL ENTITY	
	CLAIMS REMAINING AFTER AMENDMENT		HIGHEST PREV. PAID FOR	PRESENT EXTRA	RATE	ADDITIONAL FEE	OR	RATE	ADDITIONAL FEE
TOTAL	* 14	MINUS	** 20		x 25	$		x 50	$
INDEP.	* 4	MINUS	*** 4		x 100	$		x 200	$
[ ] FIRST PRESENTATION OF MULTIPLE CLAIMS					+ 180	$	OR	+ 360	$
PETITION TO REVIVE						$ 750			$
TOTAL ADDITIONAL FEE						$ 750	TOTAL		$

* If the entry in Col. 1 is less than the entry in Col. 2, write "0" in Col. 3.
** If the "Highest Number Previously Paid For" IN THIS SPACE is less than 20, write "20" in this space.
*** If the "Highest Number Previously Paid For" IN THIS SPACE is less than 3, write "3" in this space.
The "Highest Number Previously Paid For" (Total or Independent) is the highest number found from the equivalent box in Col. 1 of a prior amendment or the number of claims originally filed.

[ ]   Please charge my Deposit Account No. 50- in the amount of $_. A duplicate copy of this sheet is enclosed.
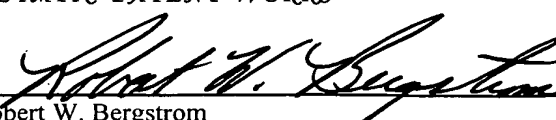[**X**]   A check in the amount of $ **750** is attached.
[**X**]   The Commissioner is hereby authorized to charge payment of the following additional fees associated with this communication or credit any overpayment to Deposit Account No. 50-. A duplicate copy of this sheet is enclosed.
    [**X**]   Any filing fees under 37 CFR 1.16 for the presentation of extra claims.
    [**X**]   Any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,
Mark E. Phillips et al.
OLYMPIC PATENT WORKS PLLC

Robert W. Bergstrom
Registration No. 39,906

PATENT

_5-4-06_
Date

(Joanne Bourguignon

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants:	Mark E. Phillips et al.
Application No.:	09/975,736
Filed:	October 10, 2001
Title:	SYSTEM AND METHOD FOR MAPPING INTERFACE FUNCTIONALITY TO CODEC FUNCTIONALITY IN A PORTABLE AUDIO DEVICE

Examiner:	O'Neal Rajan Mistry
Art Unit:	2173
Docket No.:	35053.008 (new)
Date:	May 4, 2006

MAIL STOP AMENDMENT
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT

INTRODUCTORY COMMENTS

Sir:

In response to the Office Action dated May 7, 2004, please find enclosed a Petition to Revive and fee. Please amend the application as follows: